assessee but the matter relating to the entrance fee of Rs. 3,34,750 has been restored to the file of the Inspecting Assistant Commissioner (Assessment). The Department has gone to the High Court against this order of the Tribunal.

In respect of assessment year 1980-81, the Department's appeal before the Income-tax Appellate Tribunal against the order of Commissioner of Income-tax (Appeals) has been disposed off in favour of the assessee and the acceptance or otherwise of the decision of the Income-tax Appellate Tribunal is under consideration.

In respect of assessment year 1981-82, the Department's appeal before the Income-tax Appellate Tribunal against the order of the Commissioner of Income-tax (Appeals) is still pending.

In assessment year 1982-83, the assessee's appeal before the Commissioner of Income-tax (Appeals) against the order of assessment is also still pending for disposal. The Department has not recovered any amount as the demand is disputed.

Garment export quots

1006. SHRI KAILASH PATI MISHRA: Will the Minister of TEXTILES be pleased to state:

(a) the quantity of garment export quota allotted for the past performance in each category for export to the USA and each EEC member country, separately during 1985; and

(b) the quantity of garment export quota allotted for (i) FCFS contract reservation (ii) FCFS ready goods (iii) Public Sector (iv) Manufacturer-exporters for export to USA and each EEC member country during the last three years, year-wise?

THE MINISTER OF STATE OF THE MINISTRY OF TEXTILES (SHRI KHURSHID ALAM KHAN):

(a) Statement I is annexed.

(b) Statement II is annexed.

Statement-I

Catagorieswise quantities allotted under Past Peformance Entitlement System during 1985 for U.S.A. and E.E.C. Member States

(Quantity in PCS.)

Country/ Category	Past Performance Allotment
	1985
United States of America :	
335	909480
336	1682552
338/39/40	7027818
341	15381273
342	2174819
347/48	1426524
334	220163
337	438633
350	112147
359 (I) J. Suits	784298
359 (II) Vests	312146 LBS
All non-Sensitive categories	4530000 SYE
West Germany :	
4	1320413
6	566140
7	4853385
8	3790256
15-B	313953
17	222258
26	943704
27	776833
29	148605
France :	
4	908600

Country/ Category	Past Performance Allotment 1985
6	205555
7	1656656
8	293608
15-B	68931
17	3076
21	25824
24	71150
26	999350
27	556426
29	150053
30-A	25031
Italy :	
4	549092
6	123876
7	922762
8	400691
15-B	20767
17	8167
26	359278
27	203966
29	93039
Benelux :	
4	498547
6	182718
7	951697
8	1432510
15-B	50475
17	21099
21	48438
26	134261
27	214082
29	28220
Denmark :	
4	163735
6	72682
7	33500
8	299638
15-B	37026
17	16877
26	95390
27	106700
29	46775
United Kingdom :	
4	1521850
6	230788
7	4071725
8	4753678
15-B	288969
17	13308
26	1126400
27	836275
29	257485
Ireland :	
4	26237
6	3434
7	68200
8	86191
15-B	2444
17	215
26	5175
27	5035
29	4489
Greece :	
4	5520
6	3371
7	27969
8	2552
15-B	80
17	1690
26	14146
27	17467
29	4426

SOURCE – Apparel Export Promotion Council.

Statement-II

Details of Entitlement Allotment for U.S.A. and E.E.C. Member Countries during 1982, 1983 & 1984 *under Different Systems of Allocations*

(*Qty. in* '000 *Pcs*)

Country	Year	Manufacturer Exporters Entitlements	Public Sector Entitlements	FCFS Contract Reservation	Ready Moods
West Germany	1982	798	161	5364	3820
	1983	517	55	..	7240
	1984	741	131	..	7985
France	1982	315	212	2041	1325
	1983	320	111	..	3425
	1984	464	71	..	4379
Italy	1982	223	54	1071	743
	1983	285	40	..	2303
	1984	91	6	..	2629
Benelux	1982	187	35	2179	1406
	1983	170	25	..	2433
	1984	203	62	..	4034
Denmark	1982	77	14	493	318
	1983	110	12	..	914
	1984	75	1	..	1281
U. Kingdom	1982	700	198	6548	4091
	1983	338	104	..	8979
	1984	1082	338	..	14396
Ireland	1982	3	..	89	62
	1983	14	..	..	185
	1984	11	..	..	258
Greece	1982	3	..	26	21
	1983	4	..	..	83
	1984	..	..	..	216
TOTAL FOR EEC	1982	2306	674	17812	11789
	1983	1757	347	..	25564
	1984	2667	609	..	35228
U.S.A.	1982	1234	110	9778	
	1983	3036	620	..	27419
	1984	4594	2172	..	21454

SOURCE – Apperal Export Prommotion Council